

App F IX 4

Previous References

19 52-53
(C M)

File No 84-52

Serial Nos 2, 3,
4.

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 3

156
156

Part B for Jan 53

SUBJECT

Local-Taxation of Railway property

17102/5 5-1-53

The Secy, to the Govt of India,
Ministry of Transport
New Delhi

Defunct

GENERAL AND REVENUE SECRETARIAT

()

NOTES

File No

FILE HEADING

Extension of Central excise duties to the State
from 1st April 1951

FROM

No	Dated	Received
Diary No 1410 ml	Enclos 3	25-5-51
		Spare copies
		Serial No

BRIEF ABSTRACT OF LETTER

Forwards (The) Railways (Local Authorities Taxation)
Act 1941 (Act XXV of 1941) for examination and
issue of necessary, Rules, notifications and
Regulations

NOTES AND ORDERS

This question relates to (The) Railways (Local
Authorities Taxation) Act 1941 which the Law
Department has referred for a careful scrutiny
of the implications of the changes contained
therein with a view to taking necessary adminis-
trative action, if any, immediately the way
of making Rules Regulations, orders etc. The
Act has come into force from 1 4 51. It
is presumed the Law Department has taken

action for widely publishing this piece of legislation as required

2) The Statement of objects and Reasons appended, declares that the object of this law is to restore the position which existed prior to 1-4-37 by enabling the Central Govt to issue, Vary or Revoke notifications regarding the liability to taxation by local bodies of all State owned Railways whether acquired before or after that date. The effect of this change will be the abrogation of the ^{of the nature enumerated hereunder} restrictions for taxing Railway property of the nature enumerated hereunder imposed by Sec 154 of the Govt of India Act, 1935, if the Central Govt by notification declares it to be so liable. ^{Restrictions} Therefore, exemption from local taxes of -

- (i) Railway property acquired by the Central Govt after 31-3-1937
- (ii) Railway property vested in the Central Govt which was not liable to local taxes on 31-3-37
- (iii) Railway buildings constructed ^{after} on 31-3-37
- (iv) Railway buildings constructed on or after 31-3-37 completely or

14/10/20

Extension of Central excise duties to the State
from 1 4 51

Substantially demolishing the old ones.

(v) Extensions made after 31 3-37

(vi) Exemption from liability to
enhanced Rates introduced after 31 3 3

3) It is apparent that with the
passing of this legislation, the liability
to the tax attaches only ~~when~~ when the
notification is issued by the Central Govt
and therefore action in this regard is
requested to be taken by the Central Govt
and not the State Govt in the absence of
such a notification taxes which were being
paid prior to 1 4 37 may perhaps have
to be continued to be paid, until such time
the Central Govt issues a notification in this behalf
4) To fit in with the changes
now introduced in the Central Act it
may perhaps be desirable to take action
as follows

Corporation - incorporating an additional
additional proviso to Sec 101 of the City
of Bangalore Municipal Corporation Act 1949
to the following effect

Notwithstanding anything contained
in this Section in respect of the properties
vested in this Municipality for the purposes of
the Central Govt being property of a
Railway, a Railway administration,
shall be liable to pay the property tax
of the Central Govt by notification in the
official gazette declares it to be so
liable under (The) Railway (Local
Authorities (Taxation) Act, 1941

14/10/mc
 Extension of Central Government to the State
 from 1 4 51

City Municipalities Issuing a notification
 under proviso (d) to Sec 64 of the Mysore
 City Municipalities Act 1933 to tender
 the Railway administration to pay
 municipal tax on properties vesting in
 His Majesty for purposes of the Central
 Govt, if the Central Govt by notification
 declares it to be so liable under (The)
 Railway (Local Authorities Taxation) Act 1941

Town Municipalities Issue of a
 similar notification as for cities under
 proviso (d) to Sec 61 of the Mysore Town
 Municipalities Act, 1933

5) There may be no need for separate
 action under the Mysore Municipalities Act
 1933, as the new Act of 1951 shortly to
 be introduced will do away with this
 distinction

6) The Law Secretary may also
 perhaps be consulted

MS
 28/5/51

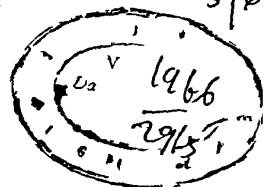
L S G Secy) MS
 28/5

Law Secy)

7) MS
 4/6/51 MS
 4/6

8) The exact points on which legal opinion is
 required and the specific legal difficulty or doubt
 that has arisen may kindly be clarified
 MS Secy (Munici)
 23/6

RECEIVED
 24/2
 5 JUL 1951
 Law Secy
 MS
 5/6



14/10/mb, 1
 Extension of Central enactments to the State
 from 1-4-51

673

9) The General Municipal Act as amended now
 (except the City Municipalities Act) exempt
 the property belonging to the Govt of India
 also. Railways properties have now
 become the property of the Govt of India.
 The taxation of Railway property is
 to be local authority as now
 governed by Act XXV of 1941 (Copy
 enclosed) and the Govt of India have
 taken action to issue the notifications
 contemplated thereunder from effective
 from 1-4-51. The legal opinion
 is therefore sought as to whether it
 is necessary to issue notifications as
 suggested at para 4 above to fit in
 with the changes introduced in the
 Central Act regarding taxation of
 Railway property.

10) The issue of such a notification
 is considered advisable to
 remove apparent contradiction between
 the relative provisions of the Local Acts
 and the Central Act and to Regard
 to the Taxation of Railway properties
 in the State
 — Ref para 8

25/6/51 (29/6/51)

(Law Secy)

26/6

27/6/51

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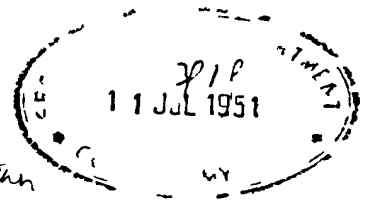
23/6/1951
 V/S Secy
 29/6/51
 29/6/51

827/L.D

10) I am doubtful as to whether notifications as proposed in para 4 would be valid, because, what is desired is more in the nature of a legislative change or modification. But, in order to remove any apparent conflict, it appears to me that it would be better to suitably amend the relevant provisions of the State Acts mentioned in para 4, so as to make it clear that they are subject to the provisions of the Central Act viz, Act XXV of 1941

Law Secy)

ms 11/7

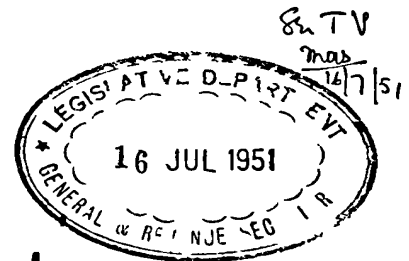


11) The question involves consideration ^{as to} whether there is a need for legislation or if a note as suggested is sufficient - Legislation may kindly examine & note -

ms 13/7

12) Art Secy (depts)

ms 13/7
13 JUL 1951



14) The Railways (Local Authorities' Taxation) Act, 1941, (Central Act XXV of 1941), has been extended to Part B States with effect from the 1st April 1951 under the the Part B States (Laws) Act, 1951 ^{under section} ~~Section 3 of the Act~~, the liability of the ~~Act is that it is~~

of Control of the Railways (Power
Authorities Taxation) Act,
1941 to Mysore

railway administration ^{or} does
local taxes does not arise
until the Central Govt by a
notification in the official
gazette declares the railway
administration to be liable
to pay a specified tax to a
specified local authority.
Article 285 of the Constitution
exempts the railway property
which is the property of the
Union from ^{PI} local taxation,
except as Parliament by law
otherwise provides.

15) The working of this Act,
in part A states (erstwhile
provinces) has revealed that
there is no uniformity in
regard to assessment of
railway properties for
purposes of taxation. This
is due to the fact that

Exemption of the Railways (Local Authorities Taxation) Act, 1941 G. Hyson

assessment of railway
properties is made by each
local body for the portion of
the railway undertaking
within its jurisdiction according
to its own laws and system
of assessment. Nevertheless,
provisions have been made
in these local laws, for
instance, the City of Bombay
Municipal Act, 1888, and
the Madras City Municipal
Act, 1919. for the levy of tax
on railway property
under section 143(1) of the
City of Bombay Municipal
Act, 1888, property tax
(general tax) is leviable
in respect of all buildings
and lands in the city, except
buildings and lands vested
in the Central Govt and used
solely for public purposes

Exemption of the Railways
(Local Authorities Taxation)
Act, 1941, to Mysore

and not used for purposes of profit. The proviso (a) to section 100(2) of the Madras City Municipal Act, 1919, provides for the method of assessment of property tax in respect of railway buildings.

(116) In regard to the municipal Acts in force in Mysore it may be noticed that there is no uniformity in regard to exemption of the buildings belonging to the Central Govt from property tax. Section 101 of the City of Bangalore Municipal Corporation Act, 1949, as recently amended, provides for exemption of buildings belonging to the Govt of India from property tax. Similar exemption has been provided in the provisos (i) and (ii) of section 61 of the Mysore Town Municipalities Act, 1951. There is,

Extension of the Railways (Local Authorities Taxation) Act, 1941 to Mysore

however no provision in the Mysore City Municipalities Act, 1933, for any such exemption

17) It is therefore submitted, that any notification by the Central Govt under Section 3 of the Railways (Local Authorities Taxation) Act, 1941, in its application to Mysore, would entail the following consequential changes in the State Municipal Acts,
1.1 Removal of the exemption provisions in the Corporation Act and the Town Municipal Act,

2. Specific provisions in all the three Acts for the levy of Property Tax in respect of buildings (railway) of the Central Govt, on the lines of the Bombay Act or Madras Act or any other Act suitable for this purpose This is a matter

14/10/mil 827/LD
 Extension of the Railways
 (Local Authorities Taxation)
 Act, 1941, to Mysore

for the examination of the ad-
 ministrative Sect

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MAS
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18)

The notification of the Central
 Govt renders the Railways ^{liable} to local taxation,
 but the power of the Municipalities to
 levy this taxation tax is derived from the
 local Municipalities Acts. Since two of these
 Acts, namely, the Bangalore Municipal
 Corporation Act and the Town Municipal-
 -ties Act, specifically exempt properties
 belonging to the Central Govt from
 Municipal taxation, it is necessary to
 remove this exemption and to confer
 suitable powers by amending the
 two Acts. In the case of the City
 Municipalities Act, the same amend-
 -ment may be made, though the
 Act does not confer any specific
 exemption, in order to place the
 matter beyond all doubt.

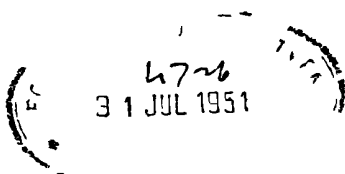
MMR
 3/17

Saw Singh

19) I agree that legislation is necessary,
 even if a notification by the Central
 Govt is issued under sec 3 of
 Central Act 23 of 1941

Secy (Hq)

me -
 1/8 Nov 51



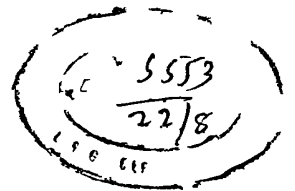
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Extension of the Railways (Local & Metropolitan
Taxation) Act, 1941 to Mysore

20) Action is being taken separately
to include this in the comprehensive
proposals for the further ~~extension~~
amendment of the Act. The draft
amendment Bill to amend the City Municipalities
Act, 1941, is being referred to the Hon. the
Chief Minister and after the receipt of
his opinion, the Bill will be referred to
the Legislative Council. The Bill will also
include the provision also, as the Bill

This Bill may therefore now be
referred to the General Case Officer,
Town & Municipalities Department to take
action on the Bill. The Bill will be
special opportunity, if necessary, to
the Hon. the Chief Minister, Town & Municipalities
Department, 19, 6th Floor, 1st Building,
21/8, 1st Floor, 1st Building, 22/8/21



21) The City of Bangalore Corporation
Act was ~~originally~~ amended only
recently giving an absolute exemption
from taxation to all buildings belonging
to Govt or the Govt of India the
conclusion leading to this amendment may
be put up to see why the amendment
was passed

Extension of the Railways
(Local Authorities Taxation)
Act, 1941, to Mysore

22) The Mysore City & Districts Act 1933

& the Mysore Town & Districts Act 1951
do not confer any unqualified
exemption from tax in respect of all
buildings owned by the State
Govt or the Govt of India, as
Sec 101 of the Corporation Act, amended
recently does in fact the exemption
contemplated in Sec 61, proviso
(1)(i) & (ii) ~~and~~ of Act XXII of 1951

and proviso (1)(i) & (ii) of Sec 65 of
Act VII of 1933 do not extend to Govt
buildings ~~not~~ ^{used or} intended to be used
for residential purposes or for
purposes of profit. Even in respect
of other classes of Govt buildings
tax can be imposed, with the
express consent of Govt. Hence
there appears to be no difficulty

Extension of the Railway (Local Authorities) Act, 1941, G.O. No. 1112/

in levying tax on Rly or other Govt
properties in areas to which Act
VII 1933 or Act XXII of 1951 apply
Central Govt properties can be taxed
under Act XXII of 1951 with the express
consent of Govt, as ^{the words "except with the express consent of Govt" apply to} cl (1) of proviso
(a) ^{to} See 61 ^{in full} appears under also

As the Govt of India have specifically
permitted taxation of Rly properties,
there ^{appears to} ~~seem~~ be no reason to permit
such taxation, in areas where the
Act VII of 1933 or Act XXII of 1951 are
in force. Amendments to these Act
do not appear to be necessary.

23) Amendment of the City of Bangalore
Corporation Act would be a reversal
of the policy recently adopted & has to
be further examined in the light of the nature
the Govt leading to the recent amendments
(See page) for further remarks see para 22

San. T. V.
nos
30/8/51
28 AUG 1951
CC
M. S. Leps
me
28/8/51
28/8

5411LD

Extension of the Railways (Local
Authorities Taxation) Act, 1941,
to Mysore

As regards the views expressed in
u) ~~The Government of India have not permitted the levy of municipal taxes on railway properties as stated in the said paragraph. By the Railways (Local Authorities Taxation) Act, 1941, the Government of India have been empowered to declare by notification in the Gazette, a railway administration to be liable to pay any tax in aid of the funds of any local authority in respect of property of the railway vested in the Union, and while such a notification is in force the railway administration will be liable to pay to the local authority the tax mentioned in the notification. Hence a notification by the Central Government is necessary in respect of every Municipal Council specifying the tax payable by the railway administration before they become liable to pay any tax. In the case of Town Municipal Councils, the State Government will also have to give their consent to the levy of the tax.~~
para 2 above about the scope of the
so (a) to section 61, it is submitted that
the Government
of India have not permitted the levy of municipal
taxes on railway properties as stated in the said
paragraph. By the Railways (Local Authorities
Taxation) Act, 1941, the Government of India have
been empowered to declare by notification in the
Gazette, a railway administration to be liable to
pay any tax in aid of the funds of any local
authority in respect of property of the railway
vested in the Union, and while such a notifica-
tion is in force the railway administration will
be liable to pay to the local authority the tax
mentioned in the notification. Hence a notifica-
tion by the Central Government is necessary in
respect of every Municipal Council specifying the
tax payable by the railway administration before
they become liable to pay any tax. In the case
of Town Municipal Councils, the State Government
will also have to give their consent to the levy
of the tax.

u) The liability to the payment of a tax will
arise only after the authority levying the tax
is legally authorised so to levy it. The consent
of the State Government will therefore have to
be given first and when the levy by any Town
Municipal Council is so authorised, the liability
to the payment of tax by a railway administra-
tion can be notified by the Central Government.
This will be a cumbersome procedure which would
appear unnecessary, the additional provision
of prior consent of State Government having no
practical value. It seems therefore desirable

Extension of the Railways (Local Authorities)
Taxation) Act, 1951, to Mysore
827/LD

to omit this provision in Mysore Act XXII
of 1951

21/5/51
21/5/51

Nov 27/9
Sawyer)

26) Unless the absolute exemption
granted under sec 101 Corporation Act
is removed, no taxes from Railway
buildings can be levied or recovered
even though the Central Govt is willing
to make these properties liable by
assuming a notⁿ under the Rys Local
Authorities (Taxⁿ) Act, 1951 -

27) I also feel that Mysore Act XXII
of 1951 has to be amended as suggested
in the note of the Registrar -

Seeley Leg)

Nov 23/10

28) proposals for the amendment of
the act of Mysore Corporation Act
has been ordered on the other file
to await receipt of correspondence
proposals from the Corporation who
have been constituting a Committee
to examine the provisions of the Act
and suggest amendments wherever
necessary. It is for orders of the
amendment to Sec 101 may also await
the correspondence proposals

29) on this the above legal opinion

Please bring up

Nov 24/9

Sec TV

24/9/51

6A13
27 SEP 1951
Sec TV to the
Smt. M. S. M.

1/10

Sec TV

24/10/51

77/65
23/10/51

23/10

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827/10 14/10/51
 Ex-1-sion of the Railways (Local Authorities
 Tariff) Act, 1931 to Mysore
 the collection of tax on Railway
 properties in the intervening period
 may be difficult without an amend-
 ment of the Section 101

30) Rules for orders

ORR
 2/11/51
 ORR
 3/11/51

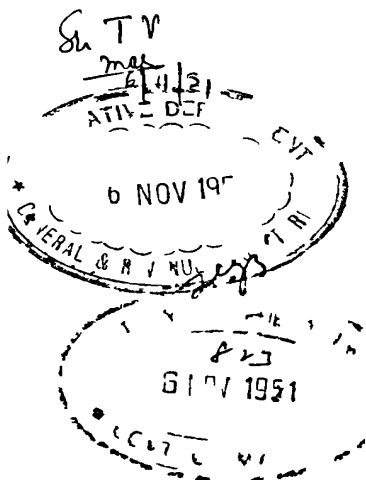
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 L.S.S.) 31/11/51

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 3/11/51

39) As per opinion of the Law Dept action
 has to be taken to amend the City &
 Blore Corporation Act the Mysore City
 Billies Act & the Mysore Town Billies
 Act. This will be examined and
 necessary amending Bills got ready
 by the time the L.A. meets next.
 It is for consideration of the Govt
 may be addressed to now alone
 to issue a notice permitting local
 authorities in Mysore to lay taxes
 on Rg Property & whether they
 can be addressed only after the
 Acts are amended to enable such
 a lay

Law Secy)

RF
 6/11/51
 A.



CH 10
or

Extension of Central enactments to the
State from last April 1951

31) It seems desirable to ~~address~~
the Govt of India in the first
instance in order to ascertain
whether they are agreeable
to make railway property
liable to local taxation by
the local bodies in Mysore
otherwise, the proposed
amendments ^{to} the Municipal ~~and~~
^{The Bangalore} ~~Corporation~~ Acts will not
serve the purpose in view

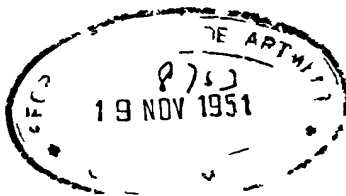
7th
15.11.51

32) It is only in areas where the
municipal authorities are rendering
proper municipal services in the railway
lands that we can perhaps ask for
~~permission~~ authority to collect municipal
taxes. This may be ascertained, and
the areas in which it is proposed to
levy the tax determined. The position
of buildings in charge of state owned industrial

levy of municipal taxes on railway
properties

327/29

or Commercial Departments of the State
Government may also have to be examined
while proposing to levy municipal tax
on railway buildings



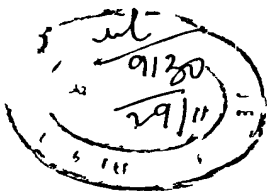
Max
17/11/51

33) Cg
19/11/51

Law Section)

Secy Secy)

34) Mr
29/11



28
29/11

35) Draft Letter to the Secretary to the Govt
of India, Ministry of Law and
the Secretary to the Govt, Ministry
of Statistics are put up for approval or
other orders

~~29/11/51~~ A Draft Letter to the Chairman
B.C. Corporation, Chairman of Mysore
and Bangalore City Municipalities
and the D.C. of District is also
put up to send a list of towns
where the Municipalities have
been rendering proper municipal
services. After receipt of this information
the matter may perhaps be followed
up by an other letter to the Govt
and also to the areas to which the
Govt may be referred if the Govt
should require area to supply

1410
me

527/21
Extension of Central Enactments to the
state from 1st April 1957

raise further details of on the other hand
they should notify Railway proprietors
in all the places in the state to be
liable to local taxation the municipalities
concerned may have to be requested
to give their services
The Dpts are for consideration

and orders

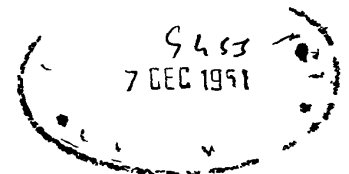
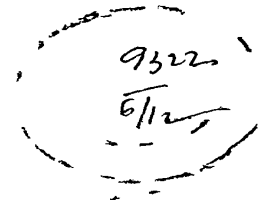
442
5/12/51

36) For perusal before issue

Law Secy)

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Legs

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mas
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37) From the press news
reported in the Indian
Express about a fortnight
ago, it is noticed that
the Govt of Madras have
agreed to the proposal of
the Madras Municipal
Corporation to levy tax
on the property belonging
to the Railway Admini-
stration and to move the
Govt of India in the matter

8271LD
Rothstein under the
Rothsteins (last Aug
after 7:00 am) Aug 19

Since the proposal in this
is also in the same effect

may perhaps be desirable
to address the game of the
in order to ascertain the
value adopted by them
information may also be
helpful in regard to the
provisionary action which

the state game may have
to make before other
the game of the for the
notifications under the
tentative that of the act
notification state agree to

Our suggestion, assuming
action may be addressed
by them to the game of the

38) In the meantime the
which is intended to give
from the state of the

827140

(1411) Inter-cum in the Railways
Local Authorities & taxation
 1-11, 1941
 and

Information referred to in para
 2 may perhaps settle this
 (1-11) Seems to be in order

511 51
 Mas
 26/2/51

39) Co.
 28/12

10217
 20 DEC 1951

(handwriting)

40) Does the Indian II' Corporation
 Act, contain an absolute exemption
 similar to sec 101 of our Corporation Act?
 What is the use of addressing the
 Govt of India for issue of a Noⁿ under
 sec 3 of the Regs (Local Authorities) Taxation
 Act, 1941, without first amending
 our II' Corporation Act so as to
 empower our local authorities to
 levy a tax on Ry buildings etc? I
 think the correct ~~road~~ ~~the~~ way is
 first to decide the policy that the
 State wishes to adopt & then take
 action to amend our II' law
 accordingly, while at the same time
 move the Govt of India for issue of
 noⁿ under sec 3 of the Regs Taxation Act
 as above mentioned -

Done
 2/1/52

S. T. V
 - Mas
 3/1/52

Notification under the
Railways (Local Authorities
Taxation) Act, 1941

Subs

1.1) Section 101 of the Madras
City Municipal Act, 1919,
makes provision for the
general exemption of cer-
tain classes of buildings
and lands from the property
tax. This section is analogous
to section 101 of the City of
Bangalore Municipal Cor-
poration Act, 1949, except
that the former does not
contain any exemption in
regard to the buildings be-
longing to the State Govt or
the Central Govt

42) Before addressing the
Govt of India two pre-reques-
ites seem necessary, namely, (

Notification under the
Railways (Local Authorities
Taxation) Act, 1941

a decision, on the basis of
the information furnished
by the Bangalore Municipal
Corporation and the
municipalities, on the
policy to be adopted for the
levy of the tax and secondly
amendment of the Corpo-
ration and Municipal
Acts Since the question
of the levy of property tax
arises only if the munici-
pal authorities are rendering
services in the railway
lands, such information
appears to be necessary for
amending the said Acts
and also for furnishing the
requisite data to the Govt.
of India Section 3 of the Central

827/LD

Notification under the Railways (Local Author- ities Taxation) Act, 1941

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Act contemplates the issue
of a notification in respect
of each local authority for
authorising the levy of tax

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43) Law Secretary)

44) Dft III may note and
Drafts I & II after amendment
of the Corporation & L.A. Act

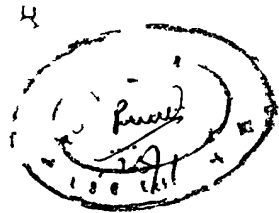
Secy (L.S.)

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45) For perusal before issue

10526
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Per L.S.A)

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11/1/52

11
11/1/52

46) 28
25/1/52

28
25/1/52

28
29/1/52

THE MANSER
LOCAL AUTHORITY
No 5315
Date 12/1/52

1410/mc 57128/mc 58113/mc
 notifications under the Davis-Kelly Chas
 the (Electric Taxation) Act of 1961

To

- 1) The Council, Bloo Corp
- 2) The Councils of Oregon and
 Washington City Municipalities
- 3) The City Councils of Portland
 no L 11958-69 of 31 1 52
 calls for certain information

From

-1

The Municipal Council, Washington
 no L 55/51 52 of 9-2-52
 transmits the information calls for

48) Report from the Corporation versus
 city municipalities and the A.C.S. 2
 districts will be awarded

49) As this is a general case, if
 approved this will be transferred to
 the General Case Bureau in Sherbrooke

Dec 20/2/52
 J.M.
 J.M.

50) No

M
 21/2

The Council, Bloo Corporation
 no A 3/51 11/60/51 52 of 14 3 52
 transmits the information calls for

51) Mr. She
 cannot
 the m
 3 11
 present
 work
 per
 3

52) Further Reports will be awarded

Dec 14/52

53) yes But Remains a
 week

M
 31/7

General and Revenue
Secretariat

Notifications under the Railways Chances
and Authorities Taxation Act 1941 (App F III 2)
File No 8113/mt of 19
WD 015452-GPB-PZS-40 000-1 10-5

1931
RK

Serial
No

57) Subd with a D.O. reminder

JRM
12/4
8/12/4

57) Issue

M
16/4

D. A. C. of Mysore

2) Hl commr Mysore city

L 1125-34 dated 21-6-52

Reminds

From

The D. C. Kaudya

No H-132/C-1157/51 dated 6-5-52

Furnishes the information called for

56) Further report from the D.C.'s of Hassan
Mysore & Chitaldurg will be awaited
A.D.O. reminder is also put up for
approval.

57) Issue

JRM
5/6
8/12/51

M
7/6

To

The D.C.s of Mysore, Hassan &
Chitaldurg

L 3392-96/12-6-51

Reminds

Notifications under the Railway & Local Authorities Taxation Act-1941

File No

1381

V 2399

V 2501

/ml

V 2936

/ml

of 19

1952

V 3622

/ml

General and Revenue Secretaria

Serial No

From

The D. C. Mysore

No. 2 D.C. 3-6762/51-52 dated 22-6-52

Furnishes the information called for

The D. C. Hassan

No. H.C. 2146/51-52 dated 26-6-52

Furnishes the information called for

58) Further report from the D. C.

Chitaldrug is awaited A.D.O. reminder

is put up for approval

14/7/52

14/7/52

59/ Issue

14/7

L. 5042/dated 19-7-52

Reminds the D. C. Chitaldrug

From

The Dy. Commr., Chikmagalur Dt.

No. A.B.C. 1701/51-52 of 9-8-52

Re: Municipalities the co-operation called for for reformation etc.

1. Are the above the municipal authorities

are rendering proper municipal services

the Railway lands as ascertained from

the Commr. & city Municipalities and

the D.C. & describe as per suggestion

at para 40 and 42, above is consolidated

and noted below -

Bannerga city The open spaces outside

the Railway boundary lying on either

municipal services to the Railway lands
3622/ml

Side of the Railway line and the city
walls are being swept and cleaned daily
by the municipal agency. In addition
to the services rendered by the agency
as stated above, arrangements have been
made to remove the night soil covered
from the Railway quarters and from
the Railway Station public latrines
and the rubbish collected in the station
yard.

Blare Corporation

1 Conservancy work and removal
of rubbish are being carried out by the
Corporation Health Staff in the Railway
Quarters, Blare Cantonment Railway
Station. A bill for Rs. 40/- being
the cost of removal of night soil
and Rs. 60/- for removal of rubbish
are being sent every month.

2 Two latrines attached to the
Blare East Station, one for the residents
in the Railway quarters and the other
for the platform are cleaned through
Corporation agency free of charge.

Shimoga St No services are
rendered by the Municipality in
the district.

Tumkur St No services are rendered
by the Municipality. ^{Tripur} Bobb Town village As
Regards Tripur

Blare St No services are being
rendered

Municipal services to the Railway lands
3622-

Byssore City is the only one in the district which is not a municipality but is being provided with municipal funds - see the accounts of Byssore.

Channarayana Mahalla is a Railway land bounded by Santal oil factory to the north, Byssore Mahalladey Road to the East and Byssore Railway Lines (Byssore Channarayana Railway Lines) to the West.

Byssore Railway land, bounded by Kannegowdankoppal Road to the North, Kannegowdankoppal to the East, Kannegowdankoppal to the West, and Byssore Railway Lines to the South.

Devaraya Mahallai is a Railway land bounded by Iron Road to the South, Priaceen Road to the North, West and East, Kannegowdankoppal to the North and South, and Byssore Railway Lines to the East and West.

Kolar Burhup

Kolar Municipality - Street Lighting & Sanitation
Chinnaballapur - do

Chinnaballapur

Street-lighting & Sanitation

Mandya St

Mandya & Maddur: All civic amenities as required under the P.M. Act such as water supply, street light, sewerage, etc.

Municipal services to the Railway lands
36.2/mi

of expenditure etc are being provided out of municipal funds.

Deysare St

Naynangus 1) A Sweeper is posted for daily sweeping work

2) 4 Street Light put up to serve the area

Hasan St. No Services Rendered by Hasan and Prasoona Municipalities ~~separately~~ ~~from~~ Holanagarpan and furnishes to Rendering Services

Cheruvuagalur St

Kadur M.C. Water Supply and Conservancy Services Rendered by the Municipality

It is seen from the above list Services are being rendered at the following places

Bilal Bazar - Cantonment St.

Deysare St M.C.

Davangere St M.C.

Kolar Town Municipality

Ch. B. per Town Municipality

Cheruvuagalur Town Municipality

Hanbaga Town Municipality

Maddur Town Municipality

Naynangus Town Municipality

Kadur Town Municipality

6) Information Regarding Holanagar

Municipal services to the Railway lands
3622/mil $\sqrt{4446/mil}$

~~Following information~~ ^{the Municipalities as charged}
not furnished as yet

62) Since the GO is proposed
to be addressed as to a list of areas available by proposal
to be declared as liable to local
taxation by a notification to be issued
under the Central Act, it is perhaps
desirable that such the list of Municipalities
and other bodies before it is sent
Hence the copies from the Municipalities
and the Municipalities as charging it
will be avoided

63) A Draft to be presented to
the District ~~Commissioner~~ of the District
of the is the part up
28/8/52
26/8

64) Issue
27/8/52

sent to (to be) 8/8/52 dated 29/8/52 Sec 17
as to Reminders.

From

1) The District, District of the
No A G C 3087-250/51/52 dated 4/9/52
Municipalities, the information called for

65) The D C District of the Reports
that the Municipalities in the District
are not rendering any proper municipal
service as the Railway land and
no tax is being levied on towards
such services

66) Information furnished by the

Local Taxation of railway properties
3622 JK446/11 —
Other Municipalities is noted at para
60 above.

67) The Bill has to be addressed
to notify under (The) Railway (Local
Authorities Taxation) Act 1941, the
municipal areas in which the Railway
property is liable to Local Taxation,
in consideration of the services the
municipality has been rendering in
such areas.

68) Subs for order - Ref paras 32,
40 and 43 above. Consolidated proposals
for the amendment of the Corporation Act
have been separately Subs. The City
and Town Municipalities may also be
requested amended on this behalf.

~~25/7/52~~ 69) Is an amendment to the Corp.

~~25/7~~ Act on this subject needed in the
Act sent to the Hon Minister

2/6

70) The above amendment has been
circulated to the Comprehensive proposals
submitted to the Hon Minister.

~~8/10/52~~

71) Put up the amendments
to the MI Acts (City & Town)
Vide Para 44

8/6

4446/ml

Local Taxation of Railway Property

72) Off of the amendment to the Resolutions of the City Municipalities as part of Comprehensive proposals for the amendment of the City Municipalities Act is being called for, from the Councils of Mysore and Bangalore City Municipalities. It is being referred for consideration whether the Comprehensive amendments and their amendments may be worked up separately.

no +
workup
together
JH
gno

13) The Regard's Off amendment to the Town M.C.'s Act, the file may be referred to the Town M.C.'s Section for their action.

Dec
9/10/51

74) It is better that both the above amendments are done by the M.C. himself as he is conversant with the complete file.

9/12/51

76) JH
gno

77) The amendment to the City Municipalities Act has been ordered to be worked up along with the Comprehensive proposals for the amendment of the City Act. The proposals are being called for from the Councils.

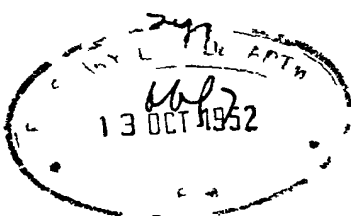
78) The form of the Staff's amendment is given below. I am not sure whether the Council will refer the Town M.C.'s Act. The Staff amendment has to be

Local Taxation of ^{44466/m} Railway property
 adopted for Town & Village also but in
 manner as to appropriateness for in other Act.
 It is ~~desirable~~ Respectfully Submitted that
 it would be better if the amendment
 to the Town & Village Act is
 done by the same person concerned.

~~Dec~~ 10/10/52 For order 79) M S to deal with the Subordinate
 10/10/52 re amendment to 74 Act
Done

80) Draft of an amendment in respect
 of Town Municipalities Act 1911 is put
 up
 Two drafts for the Law Secy
 may kindly be ~~submitted~~ requested
 to scrutinise the draft ~~redrafted~~
 amendments.
 11/10/52 sm 13/10

13/10



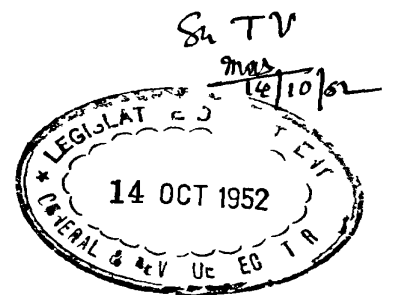
Scy
 dsy)
 81) In favour of ~~Scy~~
 Law Secretary)
 13/10/52 M 13/10

82) What is proposed in legislation -
 Under the Govt Business Rules, the
 administrative Dept has to initiate
 & for this purpose it may have the
 assistance of Law Dept to draft a
 skeleton Bill but regarding scrutiny
 of the Bill by Law Dept is after the
 principles are approved by the Council

Taxation of Railway property
82 TV 1193/1D
82-53

83) Dept for, may ² know
from draft for further
consideration by the Hon Secy
as a draft is ² present, it
may be sanctioned & returned
- thereby is a skeleton Bill for
further dept scrutiny in the house

Done
13/10
13/10



submitted,

84) From the press reports
appearing in the Indian
Express dated the 12th November
1952, it is noticed that the
Central Minister of Health
made the following statement
while answering a question
on the implementation of the
recommendations of the Local
Finance Enquiry Committee
in the House of the People -
"Central Government ^{property} might
continue to be immune
from local taxation government

Local Taxation of Railway Property

[App F III 2]

General and Revenue
Secretariat

File No

of 19

WD 015452-GPB-PZS-40 000-1 10-51

827 / 1793
L D L D

Serial
No

should make a contribution to local bodies in lieu of such taxes. Regarding the payment of contribution by the Central Govt to local bodies in lieu of taxes, certain particulars were being collected and it would take some time before a decision was reached."

85) It is not known whether any communication in this behalf has been received by the administrative Secret and whether Railway property is also subject to community from local taxation. If the Central Govt have taken any such definite decision in regard to local taxation of Central Govt property, the proposed amendments to the Municipal Acts would become unnecessary.

In any case it seems desirable to await the decision of the Govt of India before undertaking State legislation.

86) If approved, the administrative Secret will be requested to furnish information

NOTE-Contn Sheet

827 / 1793

Law Secy

827 / 1793

Secy (G)

827

29/11

Local Taxation of Railway Property

44466
File No
111

827 - 1793
LD - LD

of 19

General and Revenue
Secretariat

Serial
No

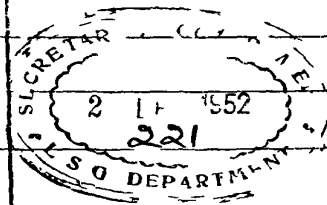
89) No. Such Communication has been
Received in the Corporation Section
So far from the G.O.

29/11/52 90) For orders whether the proposals
to amend the Act can wait
till the G.O. come to a decision
as stated at A' in Para 85

Read today
11/12

Secy
dys

2/12



91) It is better to write and specify
raise the issue than wait write to
the G.O. - Ministry of Transport and
say that we should be permitted to
levy taxes on the Railway property
in view of the services rendered by the
local bodies, or in the alternative
some contribution may be paid to them
as indicated in the reply of the Min to
for Home Sec. Clear draft for

Secy

6/12/52

Secy

92) Lft Coltr Coltr Secy Coltr G.O. I
Necessary of Transport and another draft to
the Secy
Approval. Remarks of how are put up for approval



Secy

9/12/52

Secy

Secy
dys

93)

11/12

94) Tyler dys

Secy

12/12

Secy

12/12

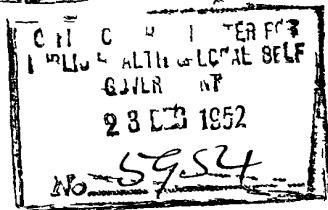
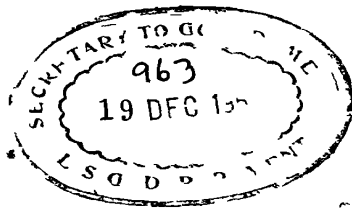
4446/m
Local Taxation of Railway property

95) Typed drafts are put up

~~Use~~ 15/12/52
16/12

Secy
dlt)

~~18/12~~



Draft letter to GoI is self explanatory
for formal before us

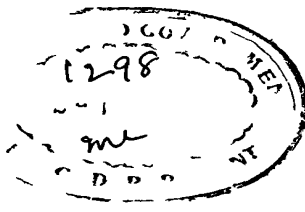
mmr, secy)

2/12

23/12

28/12/52

31/12



18 Dec
21/12

The Secretary to the Govt of India
Ministry of Transport - Delhi
L 17102/4184-52-3 dated 5-1-53
" Secy — Ministry of Law - Delhi
L 17103/4184-52-4 dated 5-1-53

~~Dep~~ 20/1/53

~~B~~

W. H. B.

Copy of letter No LD 3286-93/Legis 32-50-3 dated the 27th February 1951 from the Legal Remembrancer and Secretary to Government, Law Department to the L & C Secretary, Bangalore.



SUBJ: T:- Extension of Central enactments to the State from 1st April 1951

In enclosing herewith a copy of letter No F II-III/51-1 dated 16th February 1951, from the Ministry of Law, Government of India, I am directed to invite your reference, in particular, to para 3 of the letter requesting that the implications of the changes should be studied carefully to see if any action on the part of the State Government is necessary to be taken under the Central Acts and Codes, as extended to Mysore, e.g., by way of making rules, regulations, Orders etc

2 I am to enclose herewith a copy of the list of enactments to be examined in the Secretariat Departments under your charge and to request that immediate action may be kindly caused to be taken in this behalf as required by the Government of India.

The matter may be given top priority

17 DIAT..

Copy together with its enclosures and with the respective extracts of the enactments as detailed below, is forwarded to the Assistant Secretaries of the I & C Branch, U. A. and R Branches and the Secretary, Traffic Board, for immediate needful action

S D/26-2-51.

* List of enactments -

The Railway (Local Authorities Taxation) Act 1941 (XXV of 1941) (L & L B)

2/3

XX
Infed
ms

done 24 5 51

S mas for a note

I cannot make any delay in passing for him
Mr

IMMEDIATE.

No F II-II/51-L
Government of India
MINISTER OF LAW

From - Shri K V K Sundaram, I.C.S.,
Secretary to the Government of India,

The Chief Secretary to the Government of Mysore, Bangalore.

New Delhi-2, the 16th February 1951.

SUBJECT:-Date of enforcement of the 3 Acts corresponding
to (1) the Code of Criminal Procedure (Amendment) Bill,
(2) the Code of Civil Procedure (Amendment) Bill and
(3) the Part B States (Laws) Bill, passed by Parliament

Sir,

One copy each of (1) the Code of Criminal Procedure (Amendment) Bill, (2) the Code of Civil Procedure (Amendment) Bill, and (3) the Part B States (Laws) Bill, as passed by Parliament, is sent herewith for the information of the State Government. The Bills are expected to be submitted to the President for assent in a day or two and spare copies of the Acts will be sent as soon as possible after the assent has been given.

It is obviously desirable that at least a month's notice should be given to the public in Part B States about the wholesale changes in laws that will take place when the three corresponding Acts come into force. It has, therefore, been decided to bring into force these three Acts simultaneously on Sunday, the 1st April 1951 by notifications under Section 1(2) thereof.

It is requested that steps may be taken immediately to give wide publicity (by press notes, circulars to courts and District Officers, etc.) to the changes in laws that will take place on the above mentioned date. The implications of the changes should also be studied carefully to see if any action on the part of the State Government is necessary to be taken under the Central Acts and Codes, as extended, e.g., by way of making rules, regulations, Orders, etc. The Civil and Criminal Procedure Codes, in particular, will have to be given special attention.

Yours faithfully,

Sd/- K V. Sundaram

Secretary

"Copy"



SRD/LB-4-31

(THE) RAILWAYS (LOCAL AUTHORITIES TAXATION) ACT, 1941
(Act XXV of 1941)

Statement of Objects and Reasons

*Section 125 of the Indian Railways Act, 1890, provided that no railway property could be subjected to a tax by a local body, unless the Governor General in Council had by notification declared the railway administration concerned to be liable to pay the tax. The Governor General in Council could at any time revoke or vary such a notification. Although the section is still in force, it can no longer be applied to State owned railways because of the provisions of section 154 of the Government of India Act, 1935. This exempts State owned railway property from provincial or local taxation except in so far as legislation may otherwise provide, but all the taxes payable by virtue of notifications issued under the Indian Railways Act before 1st April 1937 continue to be payable until legislation otherwise provides. The position thus is that until such a law is enacted, no new tax can be imposed in respect of such property, nor can any existing notification in respect of such property be varied or revoked.

A bill to restore the position which existed prior to 1st April 1937 was introduced in the Legislative Assembly in 1938, but a motion for its circulation was rejected. Fears were expressed that the Bill would confer an unreasonable advantage on railways at the expense of provincial Governments and local bodies, and objections were also based on the form which the Bill took. Actually, the rejection of the Bill has resulted in railways benefiting at the expense of taxing authorities, and representations have been made to the Government of India by Provincial Governments in favour of the enactment of legislation.

Moreover, the Government of India have been advised that the proviso to the section 154 of the Government of India Act, 1935 does not include property acquired by Government after the 31st March 1937 and is confined to crown property which was subject to taxation on that date. Local authorities have thus been deprived of revenue from taxation in respect of the property of several railway administrations recently purchased by Government and, in the absence of legislation, are likely to lose further revenue in the future.

It is therefore desirable to restore the position that existed prior to the 1st April 1937 by enabling the Central Government to issue, vary or revoke notifications regarding the liability to taxation by local bodies of all State owned railways whether acquired before or after that date. The Bill in its substantial effect is similar to the Bill of 1938, but it has been modified in the form to meet objections that were taken to that measure *

---Gazette of India, 1941, Part V, page 130

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=====

=====

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(THE) RAILWAYS (LOCAL AUTHORITIES' TAXATION) ACT, 1941

(ACT XXV of 1941)a

(26th November 1941)

AN ACT TO REGULATE THE EXTENT TO WHICH RAILWAY PROPERTY SHALL BE
 LIABLE TO TAXATION IMPOSED BY AN AUTHORITY WITHIN A
 PROVINCE *STu*
 =====

WHEREAS it is expedient to regulate the extent to which property vested in ~~His Majesty for the purposes of~~ the Central Government, being property of a railway, shall be liable to taxation imposed by an authority within a province -

It is hereby noted as follows -

(a) For Report of Select Committee, See Gazette of India, 1941
 part V, page 194

The Act has been applied to Br Baluchistan, see Notification No 20-
 dated the 5th February 1942, Gazette of India, 1942, part I, page 264

SHORT TITLE (1) This Act may be called the Railways (Local Authorities
 AND EXTENT Taxation) Act, 1941

(2) It extends to the whole of British India

(a) The expression 'the whole of British India' in its application to the Dominion of India, means all the provinces of India ' See I O Art 4 (2) and in its application to the Dominion of Pakistan, means all the provinces of Pakistan--See P O Art 4 (2) (15 R 1947)

DEFINITIONS 2 In this Act -

(a) 'Local Authority' means a local authority as defined in the General Clauses Act, 1897, and includes any authority legally entitled to or entrusted with the control or management of any fund for the maintenance of watchman or for the conservancy of a river

(b) 'Railway Administration' has the meaning assigned to the expression in clause (6) of Section 3 of the Indian Railways Act, 1890

3 (1) In respect of property vested ~~in His Majesty for the purposes of~~

LIABILITY OF RAILWAYS
TO TAXATION BY LOCAL
AUTHORITIES

the Central Government, being property of a ~~rail~~
railway, a railway administration shall be liable to pay any tax in aid of the funds of any local authority, if the Central Government by Notification in the official Gazette declares it to be so liable

(2) While a notification under Sub-section(1) is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the notification or in lieu thereof such sum if any, as a person appointed in this behalf by the Central Government may, having regard to the services rendered to the railway and all the relevant circumstances of the case from time to time determine to be fair and reasonable. The person so appointed shall be a person who is or has been a Judge of a High Court or a District Judge

4 The Central Government may by notification in the official gazette
MODIFICATION OF EXISTING
LIABILITY TO TAXATION
revoke or vary any notification issued under clause (1) of section 125 of the Indian Railways act, 1890, and where a notification is so revoked, any liability arising out of the notification to pay any tax to any local authority shall cease, and where a notification is so varied the liability arising out of the notification shall be varied accordingly

5 Nothing in this Act shall be construed as debarring any railway
SAVING Administration administering a railway from entering into a contract with any local authority for the supply of water or light or for the scavenging of railway premises or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control

=====

204
5/3/51

Set III

No. 1 11958-69
To 31 1 52

15 Copies

- 1) The Commissioner
Corporation of the City of
Biloro
(Chicago Air Station)
- 2) The Councils of Mysore and
Mavangere City Municipalities
(Chicago Air Station)
- 3) The Deputy Councils of
Dochel

Sir

I am directed to Request
you to kindly anticipate early
the areas where the Municipal
authorities are rendering proper
municipal services as the
Railway lands as this
corporation is urgently Requested
to Request the Government
for authority to levy the
Local Tax under the Railways
(Local Authorities Taxation) Act,
1941 as amended to the State
Finance 1 & 51 under the part
B States (Lands) Act, 1951

Yours faithfully

for L. S. & Co
5/12/51

K2
20/1/2

~~XXXXXXXXXXXXXXXXXXXX~~
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No ^L 11958-67 General and Revenue Secretary 52
Dated Bangalore 31 - 1 1952

~~XXXXXXXXXXXXXXXXXXXX~~
OFFICIAL MEMORANDUM

From

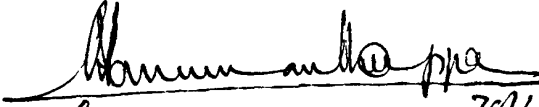
The Secretary to the Government of Mysore,
L & G Department.

To

Sir,

I am directed to request you to kindly intimate early the areas where the Municipal Authorities are rendering proper municipal Services in the Railway lands as this information is urgently required to request the Government of India for authority to levy the Local tax under the Railways (Local Authorities Taxation) Act, 1941, as extended to the State from 1st April 1951, under the Part B States (Laws) Act, 1951.

Yours faithfully,


for Secretary to Government,
L & G Department.

L.S.743/29.1

XXXXXXXXXXXXXXXXXXXXX
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 11938 69 General and Revenue Secretariat 52
Dated Bangalore 81 January 194

XXXXXXXXXXXXXXXXXXXXX
OFFICIAL MEMORANDUM

From

The Secretary to the Government of Mysore,
L. J. G. Department.

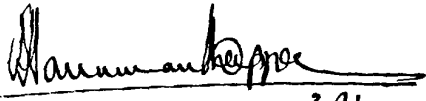
To

The Deputy Commissioners
of Districts

Sir,

I am directed to request you to kindly intimate early the areas where the Municipal authorities are rendering proper Municipal services in the Railway lands as this information is urgently required to request the Government of India for authority to levy the Local tax under the Railways (Local Authorities) Act, 1941, as extended to the State from 1st April 1951, under the Part B States (Laws) Act, 1951

Yours faithfully,


301
for Secretary to Government,
L. J. G. Department.

LIS 743/29 1

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No L 11958-69

General and Revenue Secretariat,
Dated Bangalore 31 January 1952

~~OFFICIAL~~ MEMORANDUM

From

The Secretary to the Government of Mysore,
L & G Department.

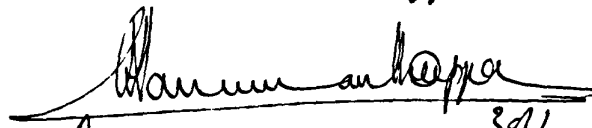
To

The Deputy Commissioner
G. S. S.

Sir,

I am directed to request you to kindly intimate early the areas where the Municipal Authorities are rendering proper municipal services in the railway lands as this information is urgently required to request the Government of India for authority to levy the Local tax under the Railways (Local Authorities Taxation Act, 1941, as extended to the States from 1st April 1951, under the Part B States (Laws) Act, 1951.

Yours faithfully,


321
Secretary to Government,
L & G Department.

L.S.748/29 1

DAVANGERE CITY MUNICIPALITY



MUNICIPAL OFFICES
DAVANGERE

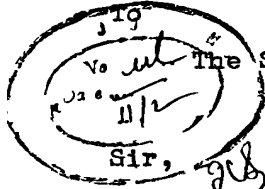
No MC 55/5152

Encl

From

Dated 9th February 1952

The Municipal Commissioner,
Davangere City Municipality,
Davangere



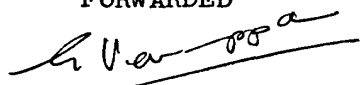
The Secretary to Government,
Local Self Government Department,
Bangalore

Subject - Areas where the Municipal Authorities are
rendering proper Municipal Services in Railway
lands in Davangere City

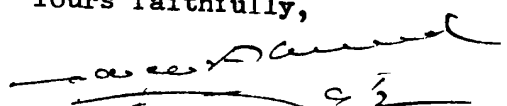
With reference to your letter No L 11958-69 dated 31st -
January 1952 on the above subject in the matter of furnishing - -
information regarding the Municipal Services rendered in the Railway
lands by the Municipal Authorities etc , I write to state ~~that~~as
follows -

The open spaces inside the Railway boundary lying on either
side of the Railway line within this City limits are being swept and
cleaned daily by the Municipal agency In addition to the services
rendered by the Municipal agency as stated above, arrangements have
been made to remove the night soil conserved from the Railway quarters
and from the Railway Station Public Latrines and the rubbish collected
in the Station Yard

FORWARDED


(G Veerappa)
President,
City Municipal Council,
Davangere

Yours faithfully,


(M Vazeer Ahmed)
Municipal Commissioner,
Davangere City Municipality

6113
211

CORPORATION OF THE CITY OF BANGALORE.

No A3/G1 11160/51-52

CORPORATION OFFICES
BANGALORE

Dated 14th March 1952

FROM

N S HIRANNAYYA Esq, M A
COMMISSIONER

CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

To

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore

Subject Areas where the Corporation authorities are rendering proper municipal service in the Railway lands

Ref Your letter No L 11958-69 dated 31-1-1952

SIR,
With reference to your letter quoted above, I write to state as follows

1 Conservancy work and removal of rubbish are being carried out by the Corporation Health staff in the Railway quarters, Bangalore Cantonment Railway Station. A bill for Rs.40/- being the cost of removal of night soil and Rs.60/- for removal of rubbish are being sent every month.

2 There are two latrines attached to the Bangalore East Railway Station, one for the residents in the Railway Quarters and the other for the platform. Night soil is being collected from these latrines by the Corporation Health Department staff. No charges are made in this respect.

3 In the City area there are no places on Railway lands where the Corporation authorities are rendering proper municipal service.

Forwarded with compliments

B V Lankappa
(B V Lankappa,)
MAYOR

TNL/-

Yours faithfully,

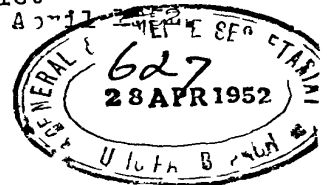
W. S. Lankappa
(W S Lankappa)
CO. SECRETARY

Io 44 C 229-3421/51-52

Office of the Deputy Commissioner,
Shimoga District
Dated, Shimoga, the 24th April 1952

To

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore



Sir,

Subject - Services rendered by the municipal Authorities
in alluvial lands

Reference - Your D C letter Io L 1133 dated 21-4-1952

I write to ~~xx~~ invite your reference to this office letter

Io 44 C 229-3421/51-52 dated 23-3-1952 in which a reply has
already been sent

A copy of it is enclosed

Yours faithfully,

(B C CHA TAJ U S)

For Deputy Commissioner,
Shimoga District
(Absent from Headquarters - on tour)



gdy
24
25/4

Copy of letter no A4 C 229-3421/51-52 dated 23-3-1952 of the Deputy Commissioner, Shimoga District to the Secretary to the Government of Mysore, Local Self Government Department, Bangalore

Subject - Services rendered by the Municipal Authorities in the Railway lands

Reference - Your letter no L 11953-69 dated 31st Jan '52

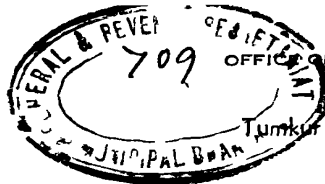
I write to state that no services are rendered by the Municipalities in this District in the Railway lands. It is stated that Conservancy, watering and lighting arrangements in their premises are being attended to by the Railway Department itself.

Copy
(Signature)
(3 J C 111 A A J U-8) 26/4
For Deputy Commissioner, Shimoga District

(Signature)

No 36 P R 49/51 52

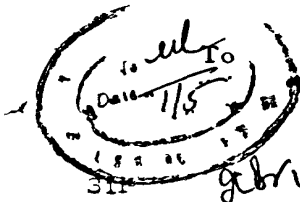
Encl 2



Dated 28th April 1952

From

THE DEPUTY COMMISSIONER
TUMKUR DISTRICT TUMKUR



he Secretary to Government of Mysore,
Local Self Government Department
Bangalore

Subject - Areas where Municipal authorities are rendering
Municipal Services in the Railway Lands

HPB

Ref Your D O No L 1131 dated 21 4 1952

I write to enclose here in the reports received from
the Presidents of four Municipal Council, Tumkur and Gubbi,
as called for

The President, Town Municipal Council, Tiptur has
been directed to send the report to you immediately and int
state this office

Yours faithfully,


(B. Abu Baker)

Deputy Commissioner,
Tumkur District

84

C F No 46]

GOVERNMENT OF MYSORE

No
Encls

MC25
5253

OFFICE OF the President, Town

Municipal Council, Tumkur,

Date d 23rd April 1952

To

The Deputy Commissioner,

2 APR 19 52 Tumkur District, Tumkur

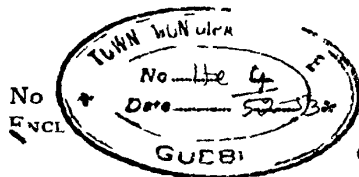
Sir

Sub Areas where Municipal authorities are rendering
Municipal services in the railway land

With reference to your letter No AG P R 49/51-2
dated 29th Feb 1952, on the above subject, I write to
state that there is no railway land/^{within the limits}where of the
Municipality where the Municipal services^{are} rendered

Yours Faithfully,

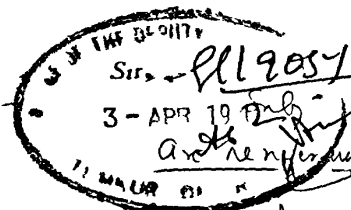
A. Mariappa
(A. Mariappa)
President,
Town Municipal Council,
Tumkur



Office of the President
Town Municipal Council

GUPBI DATE 31/3 52

TO
The Secretary, Local Self Govt
Mysore
Bangalore



Sir, - 1119057
3-APR 1952
Areas where Municipal Amenities
are rendering Municipal Services in Railway land

With reference to the above reference no 668
G9 5152 D29252 received from the Deputy
Commissioner, Tumkur, I write to state that the
Municipal is not rendering its services in the Railway
land but lighting facilities are provided in close
proximity of the Railway road, occasional sanitary
arrangements, Chlornation plants, Vaccination etc are
being done

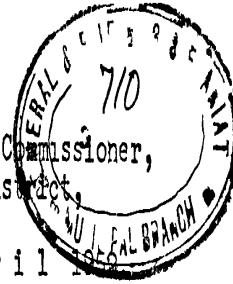
Yours faithfully
H S Kumbhar
President

H-4-1
52 53

Copy forwarded with Compliments to the Deputy
Commissioner Tumkur Dist for furnishing of land information
to the ref to his office No A6 P2 49/5152 293/2 H S Kumbhar

President
Town Municipal Council
GUEBI

Office of the Deputy Commissioner,
Bangalore District,

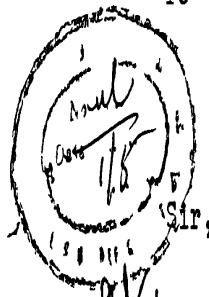


No L Dis MC 2847/51-52

Dated 28th April 1952

To

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore



Sir,

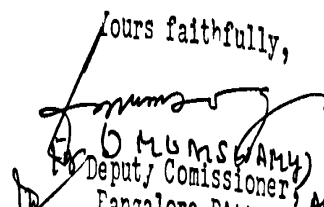
Subject -
Municipal Services in the Railway lands

With reference to your letter No L 11958-69 dated 31-1-1952

on the above subject, I write to state that services are usually not
being rendered by any of the municipalities in this District in the
Railway lands as no taxes are being received from the Railway -

Department, But the municipalities are extending their cooperation
at the time of emergency or when so requested by Railway Department

Yours faithfully,

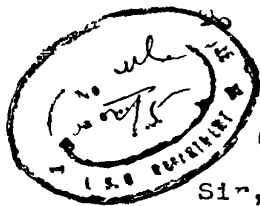

Deputy Commissioner,
Bangalore District, Agent for

No Hc 5
52-3

Office of the President,
Town Municipal Council,
Dated, Tiptur the 1st May 1952

From

The president,
Town Municipal Council,
T I P T U R



The Secretary to Government,
L S Department,
BANGALORE

Sir,

Subject - Area where municipal authorities are rendering
municipal services in the railway lands

With reference to your letter no L 11938-09 dated
31-1-52, requesting to furnish certain particulars on the above
subject, I write to state that the area of the railway land in
the municipal limits existing is only 3 ^{three} acres and no municipal
service is being rendered to the ^{Railway} Department

Yours faithfully,

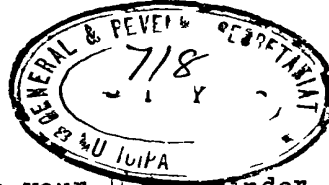
S N Sreenath
(S N Sreenath)
President

OFFICE OF THE DEPUTY COMMISSIONER
CHIKMAGALUR DISTRICT

No A3-C 1701/51-52

Dated Chikmagalur 27th April 1952

Sri V M Lingappa, B A , LL B ,
Personal Assistant-



Dear Sri Hanumanthappa,

With reference to your D C reminder letter No L 1132 dated 21-4-52 regarding rendering Municipal services in the Railway Lands by Municipal Authorities, I write to state that the information called for from the Presidents of Tarikere and Ajiampura Municipalities has not yet been received. I have reminded them again and on receipt of their replies, a further reference will be made to you in the matter.

Yours Sincerely,

Sri V Hanumanthappa, B A , (Hons)
Assistant Secretary to Government,
Local Self Government Department
Branch- Bangalore

Lin
28/4

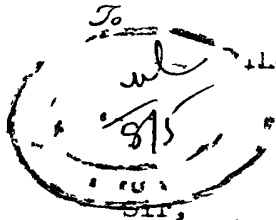
wh
29/4/52

No. C I P R 26/52-53
Encls

CITY MUNICIPAL COUNCIL
P B N 17
Mysore Dated 6th May 1952.

F m

THE MUNICIPAL COMMISSIONER
CITY MUNICIPAL COUNCIL
MYSORE



The Secretary to Government,
L S G Department,
Bangalore 1

(Through the President)

Sub

Regarding the notification under the Railway
Local Authority Taxation Act of 1941

in MAS

With reference to your letter No L 11958-69 dated
31-1-1952 requesting to intimate the areas where the
Municipal authorities are rendering proper Municipal
Services in the Railway lands, I write to inform you
that the civic amenities as required under the City
Municipalities Act 1933 are being provided out of the
Municipal funds in the ^{areas} ~~city~~ as noted below -

Chamaraja Mohalla

- 1 Railway land bounded by Sandalwood Oil Factory
in the North Mysore Pananthody road in the
East and South Railway lines (Mysore-Chamarajanaagar
Railway lines) in the west
- 2 Railway land bounded by Yannegowdana Koppal road in
the North Municipal cart stand in the east Panne-
gowdana Koppal in the west and Railway line in the south

Devaraja Mohalla

Railway lands bounded by Irwin road in the south
Princess Road in the South west and west Yadava-
giri Extension in the North and Serhadri Iyer road
and New Santrepet in the east

Yours faithfully,

M S Swaminathan
(M S Swaminathan)
Municipal Commissioner

6/5/52

Forwarded with compliments

A Krishna Murthy Rao
(A Krishnamurthy Rao)
President

No A5 L B 192/51-52

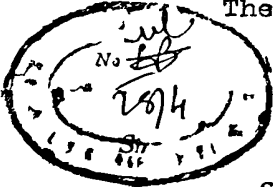
Encls

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

KOLAR Dated the 25th April 19 52

To

The Secretary to Government of Mysore,
Local Self Government Department,
Bangalore



Subject — Municipal services to the Railway lands

With reference to your letter No 11988-69 dated
31st January 1952 on the above subject, I write to state
that proper Municipal services are not being rendered in
the railway lands situated in the Municipalities of - -
Bangarapet, Malur, Srinivasapur, Sidlaghatta and Goribidnur
Municipalities. The services rendered in the remaining
Municipalities are mentioned below -

- | | |
|-----------------|--------------------------------------|
| 1 Kolar | Street lighting and Sanitation |
| 2 Chickballapur | -do- |
| 3 Chintamani | Street lighting and water facilities |

Yours faithfully,

K P Ramanathaiya
(K P RAMANATHAIYA)
Deputy Commissioner,
Kolar District

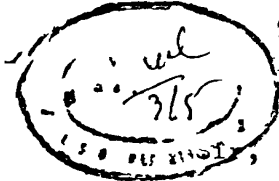
Handwritten signature/initials

Sm KAS

No 45 132 C 1157/51-52

Office of the Deputy Commissioner,
Mandya District,
Mandya, dated the 26th April 1952

10



The Secretary to Government,
Local Self Government Department,
Bangalore



Re Areas where the Municipal authorities are rendering
proper municipal services in the railway lands

gch
JL
3/5

with reference to your L O letter No L 1123 dated
21-4-52 on the above subject, I write to state that the
President, Town Municipal Council, Srirangapatna has re-
ported that the Municipality is not rendering any direct
service to the Railway premises except that of taking pre-
cautionary measures of epidemic control in the Railway
quarters area

The President, Town Municipal Council, Pandavapura
has reported that no services could be rendered as the
Railway lands are situated beyond the Municipal limits
and that services would be rendered when desired by the
Railway authorities

Reminders have been issued to the Presidents of
Mandya and Maddur to send their reports immediately and
on receipt of the same, a final report will be made to
you

Yours faithfully,

A. Visvanath
26/4/52
(A Visvanath)
I/C Deputy Commissioner,
Mandya District

Office of the Deputy Commissioner,
Mandya District,

No A5-132/c-1157/51

Mandya, dated the 6th May 1952

To

The Secretary to Government,
Local Self Government Department,
Bangalore



Sir,

Re areas where the Municipal authorities are
rendering proper Municipal services in the
railway lands



In continuation of this office letter of even
number dated 28-4-52 on the above subject, I write to
state that the President, Town Municipal Council, Mandya
has reported that almost all the usual Municipal services
are being rendered by the Municipality to the railway
lands as noted in the margin Apart from these, the

- 1 Supply of protected water is
being made to the railway
premises and quarters
- 2 Street lights have been pro-
vided in the area
- 3 The usual epidemic control
services are also being
rendered

~~the~~ Railway staff
are reported to have
been enjoying all
the civic amenities
of the town since the
Railway Station and
Quarters are in the
middle of the town

The President, Town Municipal Council, ~~in~~ Maddur, has
reported that usual municipal amenities are given as in the
previous years, on the lands belonging to Railways such as
sweeping the area and providing 3 lights ~~in~~ etc. Apart from
these, no other facility is reported to have been given

Yours Faithfully,

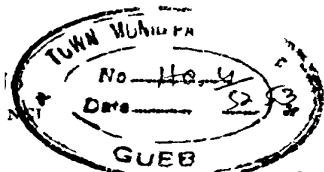
A Viswanath

(A Viswanath)
I/C Deputy Commissioner,
Mandya District

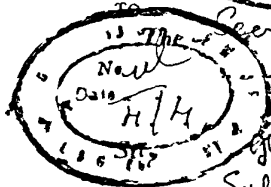
nn/-

No L Dis D3 6762/51-52

Office of the Deputy Commissioner,
Mysore District



Office of the
Town Municipal Council
GUPBI DATE 31-3-52



Secretary Local Self Government,
Bangalore

Subject - Areas where Municipal Authorities are
rendering Municipal Service in the Railway lands

With reference to the above reference no 101A
49/5152 dt 29.2.52 received from the
Deputy Commissioner, Tumkur, I write to state
that the Municipality is not rendering its
services in the Railway lands but lighting
facilities are provided in close proximity of the
Railway Road. Occasional sanitary
arrangements, chlorination, etc are being
done.

Yours faithfully
H S hisham
President
Municipal Council
GUBB

No L Dis D3 6762/51-52

Office of the Deputy Commissioner,
Mysore District,

Mysore, dated the 22nd June 1952.

Io A4 C 229-3421/51-52

Office of the Deputy Commissioner,
Shimoga District
Dated, Shimoga, the 22nd March 1952



To

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore

Sir,

Subject - Services rendered by the Municipal
authorities in the Railway lands

Reference - Your letter No L 11958-69 dated 31st
January 1952

I write to state that no services are rendered by
the Municipalities in this District in the Railway lands
It is stated that Conservancy, Watering and lighting
arrangements in their premises are being attended to by
the Railway Department itself

Yours faithfully,

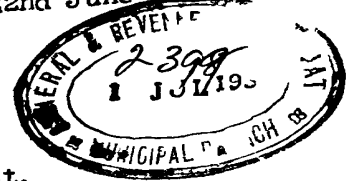
(D K Srinivasachar) 23 3 52
(~~Mr. S. Srinivasachar~~)
Deputy Commissioner,
Shimoga District

CE

No L Dis D3 6762/51-52

Office of the Deputy Commissioner,
Mysore District,

Mysore, dated the 22nd June 1952.



To

26 JUN 1952

Sir,

The Secretary to the
Government of Mysore,
Local Self-Government Department,
Bangalore

Subject:- Municipal Services in the Railway lands

With reference to the correspondence ending with your
D O letter No L 1130 dated 31st April 1952 on the subject
mentioned above, I write to state that there has been Railway
communication only to Krishnarajanagar, Chamaraajanagar and
Nanjangud town Municipalities in Mysore District. The Presidents
of these Municipal Councils report as follows -

1 Krishnarajanagar

The Railway lands are not within the Municipal area
and that no service is being rendered

2 Chamaraajanagar

The Municipal authorities are not rendering any
services to the Railway lands in this area

3 Nanjangud

- 1) The Railway Colony is situated within the limits
of the Municipality and a Sweeper is posted for
daily sweeping work and an expenditure of Rs 31/-
is met by the Municipality every month
- 2) A street light is put up to serve the area and
the Municipality ~~is paying~~ paying a royalty of
Rs 52-8-0 to the Electric Department per year
- 3) The mohatarfa taxes i.e., Rs 144-11-6 including
cesses levied and collected on Railway buildings
during the previous years are now being remitted
from 1951-52

Yours faithfully,

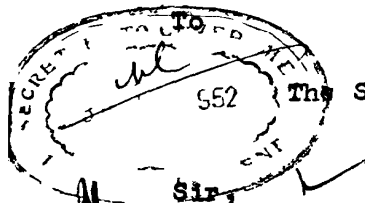
(Signature)
(K Mahomed Ahmed)
Deputy Commissioner,
Mysore District

NRS

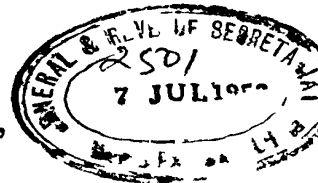
MI C 2146/51-52

Office of the Deputy Commissioner,
Hassan district,
Hassan, dated, 26th June 1952

1331



The Secretary to Government,
Local Self Government Department,
B a n g a l o r e.



Sir,

With reference to your D O letter No L 3392-94 dated 12th June 1952, requesting to intimate, the areas where Municipal authorities are rendering proper services in the Railway lands, to facilitate the levy of Local tax etc, I write to state that the Presidents of Hassan, Arsikere and Holenarasipur Municipal councils who were addressed in the matter have not so far reported. They are reminded again to-day to expedite the sub-mission of their reports, on receipt of which, a further communication will be made

Yours faithfully,

K. Balasubramanyam
(K Balasubramanyam)
Deputy Commissioner,
Hassan district

No C 2146/51

29365
3462
AUG 19
MUNICIPAL
Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 30th July 1952

To

The Secretary to Government,
Local Self Government Department,
Bangalore

Sir,

2/9/52
In continuation of this office letter of even No dated 17-7-52 intimating that no services are being rendered by the Town Municipal Councils of Hassan and Arsikere except the supply of water to the Railway quarters at Arsikere on payment of tax, I write to state that the President of Holenarasipur Town Municipal Council, has reported that there are two railway stations situated well within the Municipal limits of Holenarasipur and that Municipal taxes are levied on the staff quarters of these two stations. He further reports that since 1-4-50, the date of transfer of Railways to Central Government and the assessment has not been paid by them. He has stated that the Municipality in providing to these Railway Buildings, water and lighting facilities and other amenities given to other rate payers of the Town

Yours faithfully,

G. K. Balasubramanyam
(K. Balasubramanyam)
Deputy Commissioner,
Hassan District

No H L C 2146/51

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 14th July 1952

To

The Secretary to Government,
Local Self Government Department,
Bangalore

Sir,



In continuation of this office letter of even No dated 27-6-52
1952 re the furnishing the names of the Municipalities in this
District, which are rendering proper services in the Railway lands
to facilitate the levy of Local Tax etc, I write to state that
the Presidents of Hassan and Arsikere Town Municipal councils
who were reminded in the matter, have reported that no services
are rendered by them in the Railway lands in their localities
The President of Arsikere town Municipal Council, reports that
water supply is being made to Railway Quarters and it is on pay-
ment of cost thereof

The report of the Holenarasipur Town Municipal Council has not
been received. He has been reminded again today. On receipt of
of his report, a final report will be submitted

Yours faithfully,

K. Bala Subramanyam
(K. Balasubramanyam)
Deputy Commissioner,
Hassan District.

no L

100 EN 84-52-3

I of L

To

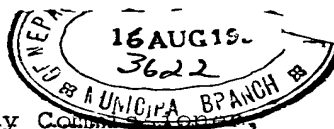
The Secretary to the Govt of India

C F No 461

GOVERNMENT OF MYSORE

No AT 1701/51-52
Encls

OFFICE OF the Deputy Commissioner,
Chikmagalur District, Chikmagalur



Date 29th August 1952

To

✓ The Secretary to Government,
Local Self Government Department,
Bangalore

Subject - Municipal Services in the Railway lands

15/8/52
M/S
With reference to your letter no 11353-63 dated 31-1-52, on the above subject, I write to state that the Presidents of Birur, Ajjampur and Tarikere Municipalities have reported that no municipal services are rendered in the Railway lands and the President Town Municipal Council, Kadur has stated that water supply and conservancy services are rendered by the Municipal agency in Kadur Railway lands. I therefore request that necessary action may kindly be taken for the levy of the Local Tax under the Railways (Local Authorities Taxation) Act 1951 as extended to Mysore State.

no L

18 CN 84-52-

I of L

To

The Secretary to the Govt of



No A.C. 3087-250/51-52 OFFICE OF THE DEPUTY COMMISSIONER,
Chitaldrug District,
Chitaldrug, dated 4th Sept 1952

To

The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE

Sir,

84-52 L

Sub - Information regarding areas where the
Municipal authorities are rendering -
proper municipal service in the Rail-
way lands

Your letter No L 11958-60 dated 31 1 51

With reference to the above, I write to
state that the Municipalities in this District
are not rendering any proper Municipal service
in the Railway lands and thus no tax is levied
towards such services

Yours faithfully,

(K Narayanaswamy)
DEPUTY COMMISSIONER,
Chitaldrug District

Mbn

5/9

I Oct

No L

18 CN 84-52-3

To

The Secretary to the Govt of India

Ministry of Transport

New Delhi

Sir

I am directed to state that under Sec 3 of the Railways (Local Authorities Taxation) Act 1941 (Central Act XXV of 1941) extended to part B States with effect from 1.4.51 under the part B States (Laws) Act, 1951, a tax on Railway property existing in the Central Govt is liable to be paid by the Railway administration as one of the funds of any local authority, if the Central Govt by notification in the official gazette declares it to be so liable. ~~Commonly~~ ^{Thus} the liability of the Railway administration for local taxes does not arise until the Central Govt by a notification declares the Railway administration to be liable to pay the specified tax to any specified local authority.

The purpose underlying the above provision of the Central Act appears to be that the rendering of proper municipal services in the Railway lands is a consideration

precedent to the Central Govt. not being
the authorisation of the payment of
the Local Tax. Several Municipalities
in the State have been rendering
such services and a detailed note
enumerating the services so rendered
is appended hereto for information. All
these Local authorities ^{listed in the note} are therefore
entitled to collect the said the Local
Taxes on Railway properties in view
their respective jurisdictions.

It is seen from para Reports
that the Central Minister of Health
while answering a question on the
implementation of the Recommendations
of the Local Finance Enquiry Committee,
in the House of the people in November 1952
made the following observations:-

" Central Govt. properly might
continue to be immune from Local
Taxation Govt. should make a contribution
to Local Bodies in lieu of such
taxes. Regarding the payment of
contribution by the Central Govt.
to Local Bodies in lieu of taxes,
certain particulars were being
collected and it would take some
time before a decision was reached."

In view of ^{the} ~~the~~ Separate Central
Legislation for the taxing of the Railway
properties by the Local authorities, it is
doubtful whether the immunity referred
to by the Health Minister applies to
the Railway properties or not also
whatever may be the position in
this regard, the Local Bodies should

The permission to tax the Railway
 property ~~as per the~~ ^{having regard to} services
 rendered by them, or as the
 alternative some fair contribution
 has to be paid to them as
 indicated in the Reply of the Minister
 for Health Govt to Members
 their expenses incurred and
 their behalf

I am to request you
 therefore to be so good as to
 move the Govt of India either to
 issue a notification declaring that
 in the Municipal areas listed in
 the enclosed note where proper services
 are being rendered, the Railway
 administration is liable to pay
 tax on their property as and
 the funds of the local authority are
 to pay as the alternative, to pay
 them a suitable contribution as
 observed in the House of people
 by the Health Minister, ~~of these~~
~~properties are held immune from~~
 Local Taxation

A copy of this letter is also being
 Separately sent to the
 Members of the House

Yours faithfully

L S G Singh
 on 9/12/51
 (P.T.O.)

15/12/51
 15/12/51

Note detailing the areas where municipal services are rendered as the state indications also the nature of services rendered

1) Blore Corporation

Conservation work and removal of rubbish are being carried out by the Corporation Health Staff as the Railway quarters Blore Cantonment,

Two latrines attached to the Blore East Station one for the residents as the Railway quarters and the other for the platform are, cleaned through Corporation agency

(2) Mysore city village

Electric arrangements as requested under the city municipalities but are being provided out of municipal funds as the Railway areas as Chamaraja Mohalla and Desaiya Mohalla

(3) Davanagere city village

The open spaces beside the Railway boundaries lying on either side of the Railway line around the city limits are being swept and cleaned daily by the municipal agency. In addition to the services rendered through the municipal agency as stated above, arrangements have also been made to remove the night soil collected from the Railway quarters and from the Railway Station public latrines and the rubbish collected at the station yard

(4) Kolar Town Municipality

Conservation & sanitation
Street lighting is provided and
Services are rendered

(5) Channarayana Town village

Do.

(6) Channarayana Town village

Do.

(7) Houdga Town Municipality

(8) Haddur Town Municipality

All electric arrangements requested under the T.H. met such as water supply, street light conservation, control of epidemics etc are being provided out of municipal funds

(9) Wanjanget Town Municipality

A Sweeper is posted for daily sweeping work. A Street Light is also provided to serve the area.

(10) Subbansapur Town M.C.

Services Requested under the Town Municipality are being rendered.

(11) Kodur Town Municipality -

Water Supply and Conservancy Services are being rendered by the Municipality.

~~Est~~
SPH (typed)
SS
15/12/52

11/12

17102 / C 1784-523
"D R I F T"
R'ue

5/1/53

To

The Secretary to the Govt of India,
Ministry of Transport,
DELHI

Sir,

I am directed to state that under section 3 of the Railways (Local Authorities Taxation) Act 1941 (Central Act XXV of 1941) extended to part B States with effect from 1-4-51 under the Part B States (Laws) Act, 1951, a tax on Railway property vesting in the Central Government is liable to be paid by the Railway administration in aid of the funds of any local authority if the Central Government by Notification in the official Gazette declares it to be so liable. Thus the liability of the Railway Administration for local taxes does not arise until the Central Government by Notification declares the Railway Administration to be liable to pay the specified tax to any specified local authority.

2 The purpose underlying the above provision of the Central Act appears to be that the rendering of proper municipal services in the Railway lands is a condition precedent to the Central Government notifying the authorisation of the payment of the local tax. Several municipalities in the State have been rendering such services and a detailed note enumerating the services so rendered is appended ~~hereto for information~~. All these local authorities listed in the note are therefore entitled to be paid the local taxes on railway properties within their respective jurisdictions.

It is seen from Press Reports that the Central Minister of Health while answering a question on the implementation of the recommendations of the Local Finance Enquiry Committee, in the House of the People

in November 1952 made the following observations -

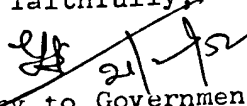
"Central Government property might continue to be immune from local taxation. Government should make a contribution to local bodies in lieu of such taxes. Regarding the payment of contribution by the Central Government to local bodies in lieu of taxes, certain particulars were being collected and it would take some-time before a decision was reached."

In view of there being a separate Central Legislation for the taxing of the Railway properties by the local authorities, it is doubtful whether the immunity referred to by the Health Minister applies to Railway properties also. Whatever may be the position in this regard, the local bodies should be permitted to tax ~~the~~ Railway property, having regard to the services rendered by them, or in the alternative some fair contribution has to be paid to them as indicated in the reply of the Minister for Health, Government of India, to reimburse them of the expenses incurred ^{by} ~~in this~~ behalf.

I am to request you, therefore, to be so good as to move the Government of India either to issue a notification declaring that in the Municipal Areas listed in the enclosed note where proper services are being rendered, the Railway Administration is liable to pay tax on their property in aid of the funds of the local authority or to pay in the alternative a suitable contribution to them, as observed in the House of the People by the Health Minister.

A copy of this letter is also being separately sent to the Ministry of Law.

Yours faithfully,


Secretary to Government,
L S G Department

Lft /LW 15/12


15/12

Note detailing the areas where municipal services are rendered in the State indicating also the nature of services rendered

1 Corporation of the City of Bangalore

Conservancy work and removal of rubbish are being carried out by the Corporation Health Staff in the Railway quarters Bangalore Cantonment

Two latrines attached to the Bangalore Last Station are for the residents in the railway quarters and the other for the platform are cleaned through Corporation agency

2 Mysore City Municipality

Civic amenities as required under the City Municipalities Act are being provided out of municipal funds in the Railway area in Chanaraja Mohalla and Devaraja Mohalla

3 Davangere City Municipality

The open spaces inside the Railway boundaries lying on either side of the Railway line within the City limits are being swept and cleaned daily by the Municipal agency In addition to the services rendered through the Municipal agency as stated above, arrangements have also been made to remove the night soil conserved from the Railway quarters and from the Railway Station public latrines and the rubbish collected in the Station Yard

4 Bolar Town Municipality

Street lighting is provided and conservancy and sanitation services are rendered

5 Chickballapur Town Municipality -do-

6 Chintamani Town Municipality -do-

7 Mandya Town Municipality -

8 Maddur Town Municipality -

All civic amenities

required under the Town Municipalities Act such as water-supply, street light Conservancy, control of epidemics etc are being provided out of municipal funds

9 njangud Town municipality

A sweeper is posted for daily sweeping work
A street light is also provided to serve the area

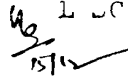
10 holenarasipur Town municipality

Services required under the Town Municipalities Act are being rendered

11 Badur Town municipality

Water supply and conservancy services are being rendered by the municipality


Secretary to Government,
L & C Department



xxx L 17105/c n 84-52-3

5 January 1953

R. D. D. R.

The Secretary to the Government of India,
Minister of Transport,
NEW DELHI

I am directed to state that under section 3 of the Railways (Local Authorities Taxation) Act 1941 (Central Act XXV of 1941) extended to Part B States with effect from 1-4-1951 under the Part B States (Laws) Act, 1951, a tax on Railway property vesting in the Central Government is liable to be paid by the Railway administration in aid of the funds of any local authority, if the Central Government by Notification in the official Gazette declares it to be so liable. Thus the liability of the Railway Administration for local taxes does not arise until the Central Government by Notification declares the Railway Administration to be liable to pay the specified tax to any specified local authority.

2 The purpose underlying the above provision of the Central Act appears to be that the rendering of proper municipal services in the Railway lands is a condition precedent to the Central Government notifying the authorisation of the payment of the local tax. Several Municipalities in the State have been rendering such services and a detailed note enumerating the services so rendered is appended. All the local authorities listed in the note are therefore entitled to be paid the local taxes on railway properties within their respective jurisdictions.

3 It is seen from Press Reports that the Central Minister of Health while answering a question on the implementation of the recommendations of the Local Finance Inquiry Committee, in the House of the People in November 1952 made the following observations:-

"Central Government property right continues to be immune from

local taxation Government should make a contribution to local bodies in lieu of such taxes. Regarding the payment of contribution by the Central Government to local bodies in lieu of taxes, certain particulars were being collected and it would take sometime before a decision was reached "

4 In view of there being separate Central Legislation for the taxing of the Railway properties by the local authorities, it is doubtful whether the immunity referred to by the Health Minister applies to Railway properties also whatever may be the position in this regard, the local bodies should be permitted to tax Railway property having regard to the services rendered by them, or in the alternative some fair contribution has to be paid to them as indicated in the reply of the Minister for Health, Government of India, to reimburse them of the expenses incurred

5 I am to request you, therefore, to be so good as to move the Government of India either to issue a notification declaring that in the Municipal Areas listed in the enclosed note where proper services are being rendered, the Railway Administration is liable to pay tax on their property in aid of the funds of the local authority or to pay in the alternative a suitable contribution to them, as observed in the House of the People by the Health Minister.

A copy of this letter is also being separately sent to the Ministry of Law

Yours faithfully,

G V K Rao

(G V K Rao,)
Secretary to Government,
L&S G. Department

by

LMS.3 3/1

Note detailing the areas where Municipal services are rendered in the State indicating also the nature of services rendered

1 Corporation of the City of Bangalore

Conservancy work and removal of rubbish are being carried out by the Corporation Health Staff in the Railway-quarters, Bangalore Cantonment

Two latrines attached to the Bangalore East Station are for the residents in the Railway-quarters and the other for the platform are cleaned through Corporation agency

2 Mysore City Municipality

Civic amenities as required under the City Municipalities Act are being provided out of municipal funds in the Railway area in Chamaraja Mohalla and Devaraja Mohalla

3 Bengaluru City Municipality

The open spaces inside the railway boundaries lying on either side of the Railway line within the City limits are being swept and cleaned daily by the Municipal agency. In addition to the services rendered through the Municipal agency as stated above, arrangements have also been made to remove the night soil conserved from the railway quarters and from the Railway Station public latrines and the rubbish collected in the Station Yard

4 Bolar Town Municipality

Street lighting is provided and conservancy and sanitation services are rendered

5 Chickballapur Town Municipality - -do-

6 Chintamani Town Municipality - -do-

7 Mandya Town Municipality -

8 Baddur Town Municipality -

XXXXX
All civic amenities required under the Town Municipalities Act such as water-supply, street light, conservancy, control of epidemics etc., are being provided out of municipal funds

9 Nanjangud Town Municipality -

A sweeper is posted for daily sweeping work. A street light is also provided to serve the area

10 Holenarasipur Town Municipality -

Services required under the Town Municipalities Act are being rendered

11 Kadur Town Municipality

Water supply and conservancy services are being rendered by the Municipality


(G. V. K. Rao,)
Secretary to Government,
L. & G. Department


11 Oct

184-52-4

To

The Secretary to the Govt
Ministry of Law
New Delhi

Sir

With reference to your letter
no J-11-111/51-L dated 16.2.52
addressed to the Chief Secy to the
Govt of Mysore requesting that the
amplifications of the changes in
the State Laws effected by part
B States (Laws) Act, 1951 may
be carefully studied to see if
any action on the part of the
State Govt is necessary to the
extent under the Central Acts and
Codes as extended to Mysore by
way of making Rules, Regulations,
orders etc. I am directed to
forward herewith for
your information a copy of
letter no. L

dated Regarding the taxation
of Railway properties by the local
authorities under the Railways
(Local Authorities Taxation) Act, 1941
(Central Act XXV of 1941) which is
one of the Central enactments

extended to part B. States are in
effect from 1 4 51

Yours faithfully

Mr L S G King
802 9/12/52

MS
15/12/52

L 17103/c 7 84-52-4 "D R A F T"

To

5/1/53

212
The Secretary to the Government of India,
Ministry of Law,
NEW DELHI

Sir,

With reference to your letter No FL 11-111/51-I dated 16-2-52 addressed to the Chief Secretary to the Government of Mysore requesting that the implications of the changes in the State laws effected by Part B States (Laws) Act 1951, may be carefully studied to see if any action on the part of the State Government is necessary to be taken under the Central Acts ~~and~~ ^{by} way of making Rules Regulations, Orders, etc, I am directed to forward herewith for your information a copy of letter No L 17102/c 7 84-52-3 dated 5th Jan 53 regarding the taxation of Railway Properties by the Local Authorities under the Railways (Local Authorities Taxation) Act, 1941, (Central Act LV of 1941) which is one of the Central enactments extended to Part B States with effect from 1st April 1951

Yours faithfully,

21/
Secretary to Government,
L & G Department
15/12/52

Dft/LM 15/12

3/1/53

XXX L 17102/c N 84-52-3/-

5 January 1953

The Secretary to the Government of India,
Ministry of Law,
NEW DELHI

With reference to your letter No FL 11-111/51-L dated the 16th February 1952 addressed to the Chief Secretary to the Government of Mysore requesting that the implications of the changes in the State Laws effected by Part B States (Laws) Act, 1951, may be carefully studied to see if any action on the part of the State Government is necessary to be taken under the Central Act by way of making Rules, Regulations, Orders, etc, I am directed to forward herewith for your information a copy of letter No L 17102/c N 84 52-3 dated 5th Jan 53 regarding the taxation of Railway Properties by the Local Authorities under the Railways (Local Authorities Taxation) Act, 1941, (Central Act XXV of 1941) which is one of the Central enactments extended to Part B States with effect from 1st April 1951

Yours faithfully,

G V K

(G V K Rao,)
Secretary to Government,
L S G Department

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